

funds that were not anticipated. By the way we are changing the process so that those additional funds which are acquired, fees that are acquired by the state for these will be funding that directly. Currently they go into the General Fund. Really it is not an increase in terms of General Fund expenditure because it is also a General Fund receipts. In the case of State Auditors, it is just a transfer between two programs. The largest part of the increase is that of the Department of Education training the wards of the court which is always an after the fact payment as well as that for special ed and the total within the Department there as indicated on the sheet, \$6.9 million. Board of Pardons merely is an appropriation reflecting retirement, and the tentative retirement of two individuals earmarked for that purpose. In the case of the Department of Revenue, one of the payments is for the accumulative vacation leave of the previous Tax Commissioner which in the statute they were entitled. Also a slight increase in the homestead exemption over and above what was appropriated after the special session. In the case of the Department of Agriculture, there are three different areas in which the fees that had been anticipated were not adequate to cover the cost requiring that some additional General Fund money. However, there is legislation that will be processed that will increase those fees for next year so that the use of General Funds in those areas should not be required. Also one of the programs, there was some federal funds that previously were usable by the state for these inspections. Those federal funds have gone away but the statute still requires both for state law as well as federal requirements that these activities be continued. The Department of Insurance is a slight adjustment in their cash funds that goes through the tuition of some of the assistants that Department employees have. The Department of Institutions again is a transfer with additional funds going to the Nebraska Veterans Home, \$549,000, but the funds are available from two different sources, one is a one-time savings from the regional centers which had substantial savings from vacant positions as well as some restrictive budget performance, and then the Beatrice Development Center also had additional funds but because of reductions possible because of the reduced population at Beatrice, freed up those funds. In the case of the Department of Roads, there is a transfer of \$532,000 General Fund to the Highway Cash Fund. These are funds which currently were deposited to the General Fund from the bid rigging settlements, the restitutions that occurred. There is legislation being processed that would permit those funds to be deposited directly to the cash fund of the Department of Roads but that still is going across the Board and this reflects those settlements to date that have been made. State